

REMARKS

Upon entry of the present Amendment-B the claims in the application remain claims 1-9, of which claims 1 and 2 are independent.

Applicant gratefully acknowledges the Examiner's allowance of claims 1 and 3-5 set forth at item 4 of the Office Action, as well as the Examiner's indication at items 5, 6 of the Office Action that claims 2 and 6-9 would be allowable if amended to overcome the Examiner's objections to certain language therein and corresponding rejection under 35 USC 112, second paragraph.

In the above amendments, claim 8 is amended to overcome the Examiner's objection set forth at item 1 of the Office Action, while claim 2 is amended to overcome the rejection under 35 USC 112, second paragraph, by clarifying that the same "short-length metal pipe" is being discussed at lines 2 and 4.

Additionally both claims 1 and 2 are amended to more particularly point out and distinctly claim the subject matter which applicant regards as the invention by changing the language "so that the curled end becomes uniform and provides" to -- which has become uniform so as to provide--, while claim 2 is also amended to remove the alternative language "conducting a drawing process to a plate or".

Applicant respectfully submits that all of the above amendments are fully supported by the original application. Applicant also respectfully submits that the above amendments do not introduce any new matter into the application.

Still further, applicant respectfully submits that the above amendments overcome the Examiner's objection to claim 8 and rejection of claims 2, 6, 7 and 9 under 35 USC 112, second

paragraph, such that all claims are now allowed or allowable.

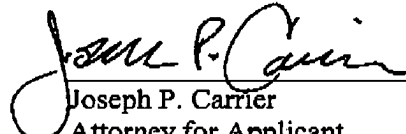
The application is now believed to be in condition for allowance, and a notice to this effect is earnestly solicited.

If the Examiner is not fully convinced of the allowability all of the claims now in the application, applicant respectfully requests that the Examiner telephonically contact applicant's undersigned representative to expeditiously resolve prosecution of the application.

Favorable consideration is respectfully requested.

Respectfully submitted,

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CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being sent via facsimile transmission to the US Patent & Trademark Office, Art Unit 3726, on 30 December 2004.

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